

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF THE KINGDOM OF DENMARK (SKATTEFORVALTNINGEN) TAX REFUND SCHEME LITIGATION MASTER DOCKET 18-md-02865-LAK

This document relates to: The cases identified in Appendix A

**DECLARATION OF MICHAEL M. ROSENSAFT IN FURTHER SUPPORT OF
DEFENDANTS' MEMORANDUM OF LAW TO EXCLUDE THE PROPOSED EXPERT
REPORTS, OPINIONS, AND TESTIMONY OF BRUCEC DUBINSKY**

I, Michael M. Rosensaft, declare pursuant to 28 U.S.C. § 1746 as follows:

1. I am a partner in the law firm of Katten Muchin Rosenman LLP. I am one of the attorneys representing Robert Klugman in the above-captioned action. I submit this declaration in further support of Defendants' Motion to Exclude the Proposed Expert Reports, Opinions, and Testimony of Bruce Dubinsky. The facts stated in this declaration are based on my personal knowledge, and if called upon as a witness, I would and could testify competently to them.
2. Attached as **Exhibit A** is a true and correct copy of excerpts from the transcript of the Deposition of Bruce Dubinsky, dated March 29, 2022.
3. Attached as **Exhibit B** is a true and correct copy of excerpts from Bruce Dubinsky's Expert Report, dated December 31, 2021 (updated February 1, 2021).

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct, and that I executed this declaration on July 19, 2024 in New York, New York.

Dated: New York, New York
July 19, 2024

/s/ *Michael M. Rosensaft*
Michael M. Rosensaft